LOWER DIVISION (200-LEVEL) ELIGIBILITY:

Students pursuing a Bachelor of Business Administration degree and all MCS majors must achieve 24 credits and maintain a 2.50 GPA or better in order to take lower division business courses (including MCS courses) except ITBE 141, BEINDP 200, BEINDP 293, ECON 201 and ECON 202. Grades received for all appropriate college courses taken at other institutions will be included in determining the student’s grade point average eligibility for enrolling in business courses.

Business minors and non-business minors required to take business courses must have at least a 2.00 GPA and 24 credits completed to enroll in lower division (200-level) business courses required in the minor.

Non-business majors who are required or who may elect to take business courses in the major must have the GPA required in the major, must have completed 24 credits to take lower division (200-level) business courses.

UPPER DIVISION (300/400-LEVEL) ELIGIBILITY:

Students in the BBA curriculum and all MCS majors are not eligible to enroll in the College of Business and Economics 300- and 400-level courses unless they have 60.0 or more credits to degree, at least a 2.50 cum GPA and have been admitted to the upper division business courses. Transfer students must maintain a combined GPA (transfer and UW-W) of 2.50 to continue eligibility.

Business minors must have a 2.00 GPA and 60 credits completed to enroll in upper division (300 or 400-level) business courses. In order to graduate with a business minor, the student must have a 2.25 GPA in the minor.

S/NC grading may not be used in any business course or any BBA degree requirement unless offered on an S/NC basis only. Courses in the College of Business and Economics may not be taken on an audit basis. A course cannot be used to satisfy both a BBA degree and a major requirement.

Non-business majors who are required or who may elect to take 300/400-level business courses must have completed 60 credits and have a 2.00 GPA to take upper division (300 and 400-level) business courses.

Non-business majors who are not required to take business courses in the major may register for business courses during the first week of classes if all course prerequisites and credits completed (24 for lower division or 60 for upper division) are met, and the student has a 2.50 combined grade point average.

ADMISSION TO UPPER DIVISION BUSINESS COURSES:

When a student is projected to complete at least 54 credits and has satisfactorily completed or is enrolled in ENGLISH 101, ENGLISH 102, COMM 110, ACCOUNT 244, ACCOUNT 249 or ACCOUNT 261; ECON 201; ECON 202; MATH 143; and ECON 245, the student may apply for admission to the upper division business courses. All students with at least a 2.80 combined GPA will be admitted. Application forms for admission to the upper division business courses are completed at a registration information meeting or online after completion of an online advising exercise.

ENROLLMENT PREFERENCE in all business courses will be given to the following officially declared majors and minors:

• All BBA Majors; management computer systems majors; integrated science and business; business education; other non-business majors with business course requirements
• Minors; business minors; arts management minors; other minors with business course requirements.

SPECIAL STUDENTS ..... Students admitted with full/complete credentials of all previous post-secondary work (SPFC) may register with the approval of the SPFC advisor (Chris Kutz, Hyland 4300, 262 472 4993) and special students without full credentials (SPNC) can register on a space available basis with the approval of the assistant dean (Jan Olson, Hyland Hall 4300, 262-472-4900).

COMMON EXAMINATIONS ..... Certain courses have common exams during the semester when all sections will be tested at the same time. Students should not schedule other classes at those times.

GRADUATE STUDENTS ..... Graduate students must be admitted to the M.B.A. or M.P.A. program to enroll in 500-700 level courses offered in the College of Business and Economics (except Business Education and School Business Management). Non-Candidate for Degree (NCFD) students cannot register for College of Business and Economics courses. Exceptions to this policy must be approved in advance by the associate dean, College of Business and Economics (262-472-1945).

ONLINE BUSINESS COURSES ..... Charges for online business courses are stated with the course listings. The charge is the same for both in-state and out-of-state students.
<table>
<thead>
<tr>
<th>Course Number</th>
<th>Course Title</th>
<th>Instructor</th>
<th>Meeting Days</th>
<th>Meeting Times</th>
<th>Location</th>
<th>Start/End Dates</th>
<th>Consent</th>
</tr>
</thead>
<tbody>
<tr>
<td>#3881 Section 01</td>
<td>ACCOUNT 244  INTRODUCTION TO FINANCIAL ACCOUNTING</td>
<td>Michael J MacDonald</td>
<td>MWF</td>
<td>08:50 AM - 09:40 AM</td>
<td>HH2101</td>
<td>01/21-05/20</td>
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<td>#3882 Section 02</td>
<td>ACCOUNT 244  INTRODUCTION TO FINANCIAL ACCOUNTING</td>
<td>Michael J MacDonald</td>
<td>MWF</td>
<td>08:50 AM - 09:40 AM</td>
<td>HH2101</td>
<td>01/21-05/20</td>
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<td>#3883 Section 03</td>
<td>ACCOUNT 244  INTRODUCTION TO FINANCIAL ACCOUNTING</td>
<td>Linda K Amann</td>
<td>MWF</td>
<td>12:05 PM - 12:55 PM</td>
<td>HH2203</td>
<td>01/21-05/20</td>
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</tr>
<tr>
<td>#3884 Section 04</td>
<td>ACCOUNT 244  INTRODUCTION TO FINANCIAL ACCOUNTING</td>
<td>Joe Gerard</td>
<td>MWF</td>
<td>09:55 AM - 10:45 AM</td>
<td>HH2319</td>
<td>01/21-05/20</td>
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<td>#3885 Section 05</td>
<td>ACCOUNT 244  INTRODUCTION TO FINANCIAL ACCOUNTING</td>
<td>Joe Gerard</td>
<td>MWF</td>
<td>11:00 AM - 11:50 AM</td>
<td>HH2319</td>
<td>01/21-05/20</td>
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<td>All class meeting details to be arranged.</td>
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</tr>
<tr>
<td>#3886 Section 22</td>
<td>ACCOUNT 249  INTRODUCTION TO MANAGERIAL ACCOUNTING</td>
<td>Robert Yu</td>
<td>Arranged</td>
<td>Arranged</td>
<td>WEB BASED</td>
<td>01/21-05/20</td>
<td></td>
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<tr>
<td>#3887 Section 01</td>
<td>ACCOUNT 244  INTRODUCTION TO FINANCIAL ACCOUNTING</td>
<td>Joe Gerard</td>
<td>MWF</td>
<td>09:55 AM - 10:45 AM</td>
<td>HH2319</td>
<td>01/21-05/20</td>
<td></td>
</tr>
<tr>
<td>#3888 Section 02</td>
<td>ACCOUNT 244  INTRODUCTION TO FINANCIAL ACCOUNTING</td>
<td>Dawn M Doering</td>
<td>MWF</td>
<td>11:00 AM - 11:50 AM</td>
<td>HH2301</td>
<td>01/21-05/20</td>
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<td>#3889 Section 03</td>
<td>ACCOUNT 244  INTRODUCTION TO FINANCIAL ACCOUNTING</td>
<td>Joe Gerard</td>
<td>MWF</td>
<td>11:00 AM - 11:50 AM</td>
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<td>01/21-05/20</td>
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</tbody>
</table>

ACCOUNT 244 INTRODUCTION TO FINANCIAL ACCOUNTING ... This course introduces students to the principles of financial accounting. Topics include the basic accounting cycle (i.e., double entry accounting), financial statements (i.e., income statement and statement of financial position), and specific discussions of cash, trade receivables, merchandise inventories, plant assets, current and long-term liabilities, and stockholders equity.

PREREQ: SOPHOMORE STATUS AND 2.50 COMBINED CUMULATIVE GPA

ACCOUNT 249 INTRODUCTION TO MANAGERIAL ACCOUNTING ... This course introduces the student to the relevance, use, and interpretation of accounting information for decision making in support of business strategy. Topics include product costing (job order, process, absorption, variable), pricing, understanding cost structures (cost behavior), short-term decision-making, operational budgeting, evaluating performance, analyzing financial statements and ethical decision making.

PREREQ: ACCOUNT 244 AND LOWER LEVEL BUSINESS REQUIREMENTS

Spring 2014 UWW Class Listing > BE > Accounting -- Page 2 / 6
<table>
<thead>
<tr>
<th>Start/End Dates</th>
<th>Meeting Days</th>
<th>Meeting Times</th>
<th>Location</th>
<th>Instructor</th>
<th>Course Topic (if applicable)</th>
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<td>11:00 AM - 11:50 AM</td>
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<td>Robert Yu</td>
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<td>01/21-05/20</td>
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<td>Dawn M Doering</td>
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<td>01/21-05/20</td>
<td>TR</td>
<td>03:45 PM - 05:00 PM</td>
<td>HH2314</td>
<td>Ron J Jastrzebski</td>
<td>N/A</td>
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</tbody>
</table>

ACCOUNT 261 INTERMEDIATE ACCOUNTING I ... This course focuses on accounting for assets (except investments) such as cash, receivables, inventories, plant assets, and intangible assets. This course also presents a detailed discussion of the standard-setting process, conceptual framework, accounting cycle, income statement, statement of financial position, and theoretical and practical aspects of the time-value of money in accounting.

PREREQ: ACCOUNT 244 AND LOWER LEVEL BUSINESS REQUIREMENTS

ACCOUNT 343 INTERMEDIATE ACCOUNTING II ... This course continues the coverage of financial accounting topics started in ACCOUNT 261. Specific topics include accounting of investments, current liabilities, long-term liabilities (bonds, notes, leases, pensions), stockholders’ equity, deferred income taxes, accounting changes, and other specialized financial accounting topics. This course emphasizes the application, interpretation, and analysis of accounting principles and procedures for complex accounting and reporting topics.

PREREQ: ACCOUNT 261 OR ACCOUNT 341 AND ADMISSION TO THE COLLEGE AND 2.50 FOR BUSINESS MAJORS; 60 CREDITS AND 2.00 FOR MINORS/NON-BUSINESS MAJORS FOR WHICH THIS COURSE IS AN OPTION

NOTE: Students must be available for the following exam dates:
Exam 1: Friday, February 14, 3:00 pm - 5:00 pm
Exam 2: Friday, March 14, 3:00 pm - 5:00 pm
Exam 3: Friday, April 11, 3:00 pm - 5:00 pm
Exam 4: Follows University Final Exam schedule
ACCOUNT 451 TAX I ... A study of federal income tax laws with emphasis on the individual taxpayer, particularly of employees and sole proprietors. The study includes a review of current proposals, discussion of practical problems in tax planning and practice in the preparation of tax returns. PREREQ: ACCOUNT 244, ACCOUNT 701 OR CONSENT OF DEPARTMENT AND ACHIEVE 60 CREDITS, MAINTAIN A 2.50 GPA OR BETTER AND A BUSINESS MAJOR IN ORDER TO TAKE 300 OR 400 LEVEL BUSINESS COURSES.

#3902 Section 02 [units: 3] NOTE: Students must be available for the following exam dates: Exam 1: Friday, February 14, 3:00 pm - 5:00 pm; Exam 2: Friday, March 14, 3:00 pm - 5:00 pm; Exam 3: Friday, April 11, 3:00 pm - 5:00 pm; Exam 4: Follows University Final Exam schedule
01/21-05/20 TR 11:00 AM - 12:15 PM HH2319 Lynn M Hafemeister

ACCOUNT 452 TAX II ... This course examines federal income tax laws and regulations with a specific emphasis on corporations (C and S), partnerships, estate and gift taxation, income taxation of estates and trusts, and taxation of exempt entities. Both compliance and tax planning are emphasized in this course. Tax research on related issues is also included. PREREQ: ACCOUNT 451 & 2.75 GPA IN ACCOUNT 244, ACCOUNT 249, ACCOUNT 261 (FORMERLY 341), & ACCOUNT 343; ADMISSION TO THE COLLEGE AND 2.50 COMB CUMULATIVE GPA FOR BUSINESS MAJORS OR 2.0 COMB CUMULATIVE GPA AND 60 UNITS FOR BUSINESS MINORS AND OTHER MAJORS

#3903 Section 01 [units: 3]
01/21-05/20 TR 09:30 AM - 10:45 AM HH2301 Richard G Cummings

#3904 Section 02 [units: 3]
01/21-05/20 TR 11:00 AM - 12:15 PM HH2301 Richard G Cummings

ACCOUNT 454 ACCOUNTING INFORMATION SYSTEMS ... This course examines the nature of accounting information systems and the ways in which various components are integrated to provide relevant and reliable financial information for decision making. Students will also study (a) the impact of information technology on the gathering, processing and reporting of financial information (b) risk management through the use of COSO's internal control frameworks (c) ways in which technology affects internal control structures, and (d) how to model business processes and use decision criteria to determine ways in which processes can be improved. PREREQ: A 2.5 GPA IN ACCOUNT 249 AND ACCOUNT 261; ADMISSION TO THE COLLEGE AND THE 2.50 FOR BUSINESS MAJORS OR 60 CREDITS AND 2.00 FOR MINORS/NON-BUSINESS MAJORS FOR WHICH THIS COURSE IS AN OPTION

#3905 Section 01 [units: 3]
01/21-05/20 TR 08:00 AM - 09:15 AM HH2310 William A Raabe

ACCOUNT 456 COST MANAGEMENT ... This course presents an overview of basic cost measurement principles and an in-depth examination of product costing procedures and techniques including process costing, job-order costing, activity-based costing, accounting for spoilage, and standards and variances (cost, expense, revenue, and selected variance investigation models). This course also includes the following specific cost allocation topics: joint products, by-product products, and service departments. Special emphasis is placed on communicating accounting information to managers in a clear, concise manner. PREREQ: ACCOUNT 429 OR CONSENT OF DEPARTMENT; ADMISSION TO THE COLLEGE AND 2.80 FOR BUSINESS MAJORS; 60 CREDITS AND 2.00 FOR MINORS/NON-BUSINESS MAJORS FOR WHICH THIS COURSE IS AN OPTION

#3906 Section 01 [units: 3]
01/21-05/20 MW 03:20 PM - 04:35 PM HH2101 Carol J Normand

#3907 Section 02 [units: 3]
01/21-05/20 MW 04:50 PM - 06:10 PM HH2310 Carol J Normand

ACCOUNT 461 ADVANCED ACCOUNTING ... This course presents an indepth examination of accounting for business combinations including mergers, parent-subsidiary relationships, and consolidated statements. It also covers accounting for partnerships, foreign currency translations, and an introduction to international accounting. PREREQ: A 2.75 GPA IN ACCOUNT 249, ACCOUNT 261 AND ACCOUNT 343 AND ADMISSION TO THE COLLEGE AND 2.50 FOR BUSINESS MAJORS; 60 CREDITS AND 2.00 FOR MINORS/NON-BUSINESS MAJORS FOR WHICH THIS COURSE IS AN OPTION

#3911 Section 01 [units: 3]
01/21-05/20 T 03:40 PM - 06:25 PM HH2203 Roy C Weatherwax
02/13 R 03:40 PM - 06:25 PM HH2203 Roy C Weatherwax
02/20 R 03:40 PM - 06:25 PM HH2203 Roy C Weatherwax
03/06 R 03:40 PM - 06:25 PM HH2203 Roy C Weatherwax
03/13 R 03:40 PM - 06:25 PM HH2203 Roy C Weatherwax
04/10 R 03:40 PM - 06:25 PM HH2203 Roy C Weatherwax

ACCOUNT 463 ACCOUNTING FOR NONPROFIT ORGANIZATIONS ... This course is designed to provide students with an in-depth study of accounting for state and local governments, colleges and universities, health-care entities, and voluntary health and welfare organizations. Special topics include auditing nonprofit entities, analysis of governmental financial statements, and accounting for special-purpose entities. Finally, students will examine the differences between private and public sector accounting, including ethical considerations in the public sector. PREREQ: A 2.75 GPA IN ACCOUNT 249, ACCOUNT 261 AND ACCOUNT 343 AND ADMISSION TO THE COLLEGE AND 2.50 FOR BUSINESS MAJORS; 60 CREDITS AND 2.00 FOR MINORS/NON-BUSINESS MAJORS FOR WHICH THIS COURSE IS AN OPTION

#3912 Section 01 [units: 3]
01/21-05/20 MW 12:30 PM - 01:45 PM HH2301 Meifang Xiang
ACCOUNT 465 AUDITING ... This course introduces the student to auditing, attestation, and assurance services. Specific topics include materiality, audit risk, audit evidence, audit planning, AICPA audit standards, professional ethics, and legal liability. Additional topics include sampling, tests of controls and substantive tests, auditing EDP systems, preparing audit reports, and assessing internal control policies and procedures.

PREREQ: ACCOUNT 454, 2.75 GPA IN ACCOUNT 249, ACCOUNT 261 & ACCOUNT 343 & ADMISSION TO THE COLLEGE AND 2.50 FOR BUSINESS MAJORS OR 60 CREDITS AND 2.00 FOR MINORS/NON-BUSINESS MAJORS FOR WHICH THIS COURSE IS AN OPTION

#3913 Section 01 [units: 3]
01/21-05/20 TR 02:15 PM - 03:30 PM HH2301 Bill Tatman

#3914 Section 02 [units: 3]
01/21-05/20 TR 03:45 PM - 05:00 PM HH2301 Bill Tatman

ACCOUNT 493 INTERNSHIP IN ACCOUNTING ... An opportunity for selected upperclassman to gain work experience in one of the various areas of accounting practice during a semester or summer. Course includes close faculty-employer coordination and an appropriate written report on the work experience.

PREREQ: STUDENTS MUST HAVE COMPLETED 60 UNITS & HAVE A 2.75 GPA IN ACCOUNT 249, ACCOUNT 261, AND ACCOUNT 343. ADMISSION TO COLLEGE OF BUSINESS AND 2.50 COMBINED CUMULATIVE GPA FOR BUSINESS MAJORS ALSO REQUIRED.

#3915 Section 01 [units: 2-6] Dept. Consent
01/21-05/20 Arranged Arranged Bill Tatman

ACCOUNT 498 INDEPENDENT STUDIES ... Study of a selected topic or topics under the direction of a faculty member. Repeatable.

PREREQ: STUDENTS MUST HAVE COMPLETED 60 UNITS AND HAVE A COMBINED 2.75 IN ACCOUNT 249, ACCOUNT 261 AND ACCOUNT 343 AND HAVE CONSENT OF THE DEPARTMENT

#3916 Section 01 [units: 1-3] Dept. Consent
01/21-05/20 Arranged Arranged Robert A Gruber

*** GRADUATE LEVEL COURSES ***

ACCOUNT 651 TAX I ... A study of federal income tax laws with emphasis on the individual taxpayer, particularly of employees and sole proprietors. The study includes a review of current proposals, discussion of practical problems in tax planning and practice in the preparation of tax returns.

PREREQ: ACCOUNT 244, ACCOUNT 701 OR CONSENT OF DEPARTMENT.

#3917 Section 01 [units: 3]
01/21-05/20 TR 09:30 AM - 10:45 AM HH2301 Richard G Cummings

#3918 Section 02 [units: 3]
01/21-05/20 TR 11:00 AM - 12:15 PM HH2301 Richard G Cummings

ACCOUNT 656 COST MANAGEMENT ... This course presents an overview of basic cost management principles and an in-depth examination of product costing procedures and techniques including process costing, job-order costing, activity-based costing, accounting for spoilage, and standards and variances (cost, expense, revenue, and selected variance investigation models). This course also includes the following specific cost allocation topics: joint products, byproduct products, and service departments. Special emphasis is placed on communicating accounting information to managers in a clear, concise manner.

PREREQ: ACCOUNT 725 OR ACCOUNT 249 AND CONSENT OF DEPARTMENT

#3919 Section 01 [units: 3] Dept. Consent
01/21-05/20 TR 09:30 AM - 10:45 AM HH2310 Alka Arora

ACCOUNT 701 ACCOUNTING FOUNDATIONS ... This course introduces students to the principles of financial accounting, including the (1) basic accounting cycle (i.e., double-entry accounting), financial statements (i.e., income statement, statement of financial position, and statement of cash flows), and specific discussions of cash, trade receivables, merchandise inventories, plant assets, current and long-term liabilities, and stockholders’ equity. Fundamental ration and statement analysis techniques are also integrated throughout the course.

PREREQ: GRADUATE STUDENTS MUST BE ADMITTED TO THE M.B.A. OR THE M.S. OR M.P.A. ACCOUNTING OR M.S. OFFICE SYSTEMS.

#3921 Section 01 [units: 2]
01/21-05/20 T 06:30 PM - 08:10 PM HH2310 Richard G Cummings

#3922 Section 01 [units: 3]
01/21-05/20 MW 09:30 AM - 10:45 AM HH2303 Meifang Xiang

ACCOUNT 751 GOVERNMENTAL AND NOT-FOR-PROFIT ACCOUNTING ... This course focuses on the theory and practice of accrual, modified accrual, and cash-based accounting models for governmental and not-for-profit entities. In addition, students investigate the specific accounting issues for state and local governments, colleges and universities, health care organizations, and voluntary health and welfare organizations.

PREREQ: ACCOUNT 261

#3922 Section 01 [units: 3]
01/21-05/20 MW 09:30 AM - 10:45 AM HH2303 Meifang Xiang

ACCOUNT 781 ADVANCED ACCOUNTING THEORY I ... This course focuses on accounting theory at an advanced level, including the role of accounting information in forecasting, market efficiency, valuation models, and earnings management. Other topics include the development of accounting theory, positive accounting theory, accrual-based vs. case-based accounting measures, and economic consequences of accounting disclosures.

PREREQ: ACCOUNT 343 OR CONSENT OF DEPARTMENT

#3924 Section 01 [units: 3]
01/21-05/20 MW 03:20 PM - 04:35 PM HH2203 Meifang Xiang
ACCOUNT 787  SUSTAINABILITY AND ENVIRONMENTAL REPORTING ... This course provides a comprehensive exploration of (a) environmental issues at multiple levels and (b) the effects of these issues on business, communities, and consumers. In addition, this course will provide student with an (c) introduction and practical understanding of the broad paradigm of sustainability and provide an (d) in-depth analysis of accounting for the natural environment; e.g., water and other natural resources.

PREREQ: ACCOUNT 343 OR CONSENT OF DEPARTMENT

#3926  Section 01   [units: 3]
  01/21-05/20  MW  04:45 PM - 06:00 PM  HH2319  Robert A Gruber

ACCOUNT 789  READINGS AND RESEARCH IN ACCOUNTING ... Study of selected contemporary areas in accounting through readings in current research and literature. Prereq: Consent of Instructor.

PREREQ: GRADUATE STUDENTS MUST BE ADMITTED TO THE M.B.A. OR THE M.S. OR M.P.A. ACCOUNTING OR M.S. OFFICE SYSTEMS.

#3927  Section 01   [units: 1-3]  Dept. Consent
  01/21-05/20  Arranged  Arranged  Robert A Gruber

#5167  Section 02   [units: 1-3]  Dept. Consent
  01/21-05/20  Arranged  Arranged  Meifang Xiang

ACCOUNT 793  PRACTICUM IN PROFESSIONAL ACCOUNTANCY ... This course provides students, under the direction of a faculty advisor, the opportunity to apply their theoretical backgrounds in settings ranging from internships in accounting organizations to other approved activities related to the practice of professional accountancy. A learning contract will be developed by the faculty advisor, professional supervisor (if applicable), and student that clearly delineates the expectations and responsibilities of each party involved in the practicum.

PREREQ: ADMISSION TO MPA PROGRAM AND DEPARTMENT CONSENT

#5017  Section 01   [units: 1-3]  Dept. Consent
  01/21-05/20  Arranged  Arranged  Bill Tatman
  01/21-05/20  Arranged  Arranged  William A Raabe

ACCOUNT 798  INDIVIDUAL STUDIES ... Study of a selected topic or topics under the direction of a faculty member.

PREREQ: GRADUATE STUDENTS MUST BE ADMITTED TO THE M.B.A. OR THE M.S. OR M.P.A. ACCOUNTING OR M.S. OFFICE SYSTEMS.

#3928  Section 01   [units: 1-3]  Dept. Consent
  01/21-05/20  Arranged  Arranged  Robert A Gruber

#5081  Section 02   [units: 1-3]  Dept. Consent
  01/21-05/20  Arranged  Arranged  Alka Arora